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**PART 1**  
**PER CAPITA TAX**

**§24-101. Levy and Assessment.**

A per capita tax of \$5 for general Borough purposes is hereby levied and assessed under the authority of the Local Tax Enabling Act of December 31, 1965, (P.L. 1257) and its amendments upon each resident or inhabitant of the Borough of Hulmeville over the age of 18 years, which tax shall be in addition to all other taxes levied and assessed by the said Borough pursuant to any other laws of the Commonwealth of Pennsylvania.

*(Ord. 130, 10/1/1973, §1)*

**§24-102. Collection.**

Such tax shall be collected by the duly elected or appointed Tax Collector of the Borough of Hulmeville in the same manner and at the same time as other Borough taxes are collected, as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

*(Ord. 130, 10/1/1973, §2)*

**§24-103. Bond.**

The Tax Collector shall give bond secured and conditioned for the collection and payment of such taxes as provided by law for other Borough taxes.

*(Ord. 130, 10/1/1973, §3)*

**§24-104. Tax Collector's Warrant.**

The entry of the per capita tax in the tax duplicate and the issuance of such duplicate to the Tax Collector shall constitute his warrant for the collection of the per capita tax hereby levied and assessed.

*(Ord. 130, 10/1/1973, §4)*

**§24-105. Collection and Compensation of Tax Collector.**

The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Collection Law of 1945 as amended and supplemented, which

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compensation shall be the same as shall be fixed from time to time for the collection of other Borough taxes.

*(Ord. 130, 10/1/1973, §5)*

### **§24-106. Notice to the Taxpayers.**

The Tax Collector shall give notice to the taxpayers of the amount of the per capita tax due under this Part, at the same time and in the same manner as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

*(Ord. 130, 10/1/1973, §6)*

### **§24-107. Assessment.**

In case the Tax Collector shall at any time find within the Borough any resident or inhabitant above the age of 18 years, whose name does not appear upon the tax duplicate, he shall report the name of such person forthwith to the assessment officials who shall thereupon certify the same to the Tax Collector reporting such name, whereupon the Tax Collector shall add such name and the assessment of this per capita tax against such person to the duplicate of the Borough of Hulmeville, and shall proceed to collect the same.

*(Ord. 130, 10/1/1973, §7)*

### **§24-108. Power and Authority of Tax Collector.**

The Tax Collector shall give notice to the taxpayers, shall have the power to collect said taxes by distress, shall have the power and authority to demand and receive said tax from the employer of any person owing any per capita tax, shall remit such taxes to the Borough Treasurer by separate statement at the same time as other taxes are remitted to the Borough, shall allow discounts and add penalties, shall generally be subject to all the duties and shall have all the rights and authority conferred upon him by the Local Tax Collection Law of 1945, as amended and supplemented. It is hereby declared to be the intent of the Borough Council, in enacting this Part, to confer upon the Tax Collector, in the collection of this per capita tax, all the powers, together with all the duties and obligations to the same extent and as fully provided for in the Local Tax Collection Law of 1945, as amended and supplemented.

*(Ord. 130, 10/1/1973, §8; as amended by Ord. 223, 1/7/2002)*

**PART 2**

**REALTY TRANSFER TAX**

**§24-201. Short Title.**

This Part shall be known as the "Realty Transfer Tax Part of the Hulmeville Borough."

(Ord. 173, 2/2/1987, §1)

**§24-202. Authority.**

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within the Borough, regardless of where the documents making the transfer are made, executed or delivered, or where the actual settlements on such transfer took place, as authorized by Article XI-D, "Local Real Estate Transfer Tax," 72 P.S. §8101 *et seq.*

(Ord. 173, 2/2/1987, §2)

**§24-203. Definitions.**

**ASSOCIATION** - a partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two or more persons other than a private trust or decedent's estate.

**BOROUGH** - the Borough of Hulmeville.

**CORPORATION** - a corporation, joint-stock association, business trust or banking institution which is organized under the laws of this Commonwealth, the United States or any other state, territory, foreign country or dependency.

**DOCUMENT** - any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding 30 years, or instruments which solely grant, vest or confirm a public utility easement. "Document" shall also include a declaration of acquisition required to be presented for recording under §24-202 of this Part.

**FAMILY FARM CORPORATION** - a corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 75% of each class of stock of the

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corporation is continuously owned by members of the same family. The business of agriculture shall not be deemed to include:

- A. Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing.
- B. The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities.
- C. Fur farming.
- D. Stockyard and slaughterhouse operations.
- E. Manufacturing or processing operations of any kind.

**MEMBERS OF THE SAME FAMILY** - any individual, such individual's brothers and sisters, the brothers and sisters of such individual's parents and grandparents, the ancestors and lineal descendants of any of the foregoing, a spouse of any of the foregoing, and the estate of any of the foregoing. Individuals related by the half-blood or legal adoption shall be treated as if they were related by the whole-blood.

**PERSON** - every natural person, association, or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both. The term "person" as applied to associations, shall include the responsible members or general partners thereof, and as applied to corporations, the officers thereof.

### **REAL ESTATE -**

- A. All lands, tenements or hereditaments within this Borough, including without limitation, buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees and other improvements, immovables or interests which by custom, usage or law pass with a conveyance of land, but excluding permanently attached machinery and equipment in an industrial plant.
- B. A condominium unit.
- C. A tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

**REAL ESTATE COMPANY** - a corporation or association which is primarily engaged in the business of holding, selling or leasing real estate, 90% or more of the ownership interest in which is held by 35 or fewer persons and which:

- A. Derives 60% or more of its annual gross receipts from the ownership or disposition of real estate.

- B. Holds real estate, the value of which comprises 90% or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

**TITLE TO REAL ESTATE -**

- A. Any interest in real estate which endures for a period of time, the termination of which is not fixed or ascertained by a specific number of years, including without limitation an estate in fee simple, life estate or perpetual leasehold; or
- B. Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise, consists of a group of rights approximating those of an estate in fee simple, life estate or perpetual leasehold, including without limitation a leasehold interest or possessory interest under a lease or occupancy agreement for a term of 30 years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

**TRANSACTION** - the making, executing, delivering, accepting or presenting for recording of a document.

**VALUE -**

- A. In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents, or a commensurate part thereof where such liens or other encumbrances and ground rents also encumber or are charged against real estate: Provided, That where such documents shall set forth a nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale.
- B. In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, a taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties, or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania Realty Transfer Tax base calculations as established by the State Tax Equalization Board.
- C. In the case of an easement or other interest in real estate, the value of which is not determinable under subsection (A) or (B), the actual monetary worth of such interest.

- D. The actual consideration for or actual monetary worth of any executory agreement for the construction of buildings, structures or other permanent improvements to real estate between the grantor and other persons existing before the transfer and not removed thereby or between the grantor, the agent or principal of the grantor of a related corporation, association or partnership and the grantee existing before or effective with the transfer.

(Ord. 173, 2/2/1987, §3)

**§24-204. Imposition of Tax; Interest.**

1. Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a tax at the rate of 1% of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within 30 days of acceptance of such document or within 30 days of becoming an acquired company.
2. The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by the Recorder of Deeds whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.
3. It is the intent of this Part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, 53 P.S. §6901 *et seq.*, so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer then the tax levied by Hulmeville Borough under the authority of that Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be ½ of the rate and such ½ shall become effective without any action on the part of the Borough Council provided, however, that the Borough and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to ½ of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under the "Local Tax Enabling Act."
4. If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due, shall be added and collected.

(Ord. 173, 2/2/1987, §4)

**§24-205. Exempt Parties.**

The United States, the Commonwealth or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment of the tax imposed by this Part. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

(*Ord. 173, 2/2/1987, §5*)

**§24-206. Excluded Transactions.**

The tax imposed by §24-204 shall not be imposed upon:

- A. A transfer to the Commonwealth, or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed or confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made within 1 year from the date of condemnation.
- B. A document which the Borough is prohibited from taxing under the Constitution or statutes of the United States.
- C. A conveyance to a municipality, township, school district or county pursuant to acquisition by the municipality, township, school district or county of a tax delinquent property at sheriff sale or tax claim bureau sale.
- D. A transfer for no or nominal actual consideration which corrects or confirms a transfer previously recorded, but which does not extend or limit existing record legal title or interest.
- E. A transfer or division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by covenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.
- F. A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within 1 year shall be subject to tax as if the grantor were making such transfer.

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- G. A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.
- H. A transfer for no or nominal actual consideration to a trustee of an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the Recorder of Deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.
- I. A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.
- J. A transfer for no or nominal actual consideration from trustee to successor trustee.
- K. A transfer (i) for no or nominal actual consideration between principal and agent or straw party; or (ii) from or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this Part. Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this subsection.
- L. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the department reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this Part.
- M. A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than 2 years.
- N. A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt of the grantee or a transfer to a nonprofit industrial development agency or authority.
- O. A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if: (i) the grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transporta-

tion, energy conversion, energy production, pollution control, warehousing or agriculture; and (ii) the agency or authority has the full ownership interest in the real estate transferred.

- P. A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.
- Q. Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.
- R. A transfer to a conservancy which possesses a tax exempt status pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954, (68A Stat. 3, 26 U.S.C. §501(c)(3)) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.
- S. A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least 75% of each class of the stock thereof.
- T. A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.
- U. A transaction wherein the tax is \$1.00 or less.
- V. Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.

In order to exercise any exclusion provided in this §24-206, the true, full and complete value of the transfer shall be shown on the statement of value. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. For leases of coal, oil, natural gas or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this Part.

(Ord. 173, 2/2/1987, §6)

**§24-207. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof.**

Except as otherwise provided in §24-206, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this §24-206, corporations and associations are entities separate from their members, partners, stockholders and shareholders.

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(Ord.173, 2/2/1987, §7)

### **§24-208. Acquired Company.**

1. A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the change does not affect the continuity of the company; and of itself or together with prior changes has the effect of transferring, directly or indirectly, 90% or more of the total ownership interest in the company within a period of 3 years.
2. With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of voluntary or involuntary dissolution, it ceases to be a family farm corporation or when, because of issuance or transfer of stock or because of acquisition or transfer of assets that are devoted to the business of agriculture, it fails to meet the minimum requirements of a family farm corporation under this Part.
3. Within 30 days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county. A copy of the Pennsylvania Realty Transfer Tax Declaration of Acquisition may be submitted for this purpose.

(Ord. 173, 2/2/1987, §8)

### **§24-209. Credits Against Tax.**

1. Where there is a transfer of a residential property by a licensed real estate broker which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.
2. Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as a consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of the tax due upon the transfer.
3. Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given the grantor toward the tax due upon the transfer.

4. Where there is a conveyance by deed of real estate which was previously sold under a land contract by the grantor, a credit for the amount of the tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.
5. If the tax due upon the transfer is greater than the credit given under this §24-206, the difference shall be paid. If the credit allowed is greater than the amount of tax due, no refund or carryover credit shall be allowed.

(Ord. 173, 2/2/1987, §9)

**§24-210. Determinations by Department of Revenue.**

Whenever the amount of tax due to the Commonwealth of Pennsylvania pursuant to 72 P.S. §8101-C *et seq.* upon final determination, redetermination or review by the Department of Revenue, is more than the amount actually paid to the Commonwealth on account thereof, such amount, including all interest or penalties thereon, shall be deemed to be the amount due and payable to the Borough pursuant to this Part and shall be collectable by the Recorder of Deeds upon rerecording as hereinafter provided. If the amount of such tax as finally determined is less than the amount actually paid, then upon application to the Borough together with proof of payment and final determination by the Department of Revenue, the Borough shall refund such portion of the overpayment that the Borough actually received. All applications for refunds must be received by the Borough within 2 years of the date of payment for which a refund is requested.

(Ord. 173, 2/2/1987, §10)

**§24-211. Extension of Lease.**

In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the lessee is fixed or if a method for calculating the rental charge is established.

(Ord. 173, 2/2/1987, §11)

**§24-212. Proceeds of Judicial Sale.**

The tax herein imposed shall be fully paid, and have priority out of the proceeds of any judicial sale of real estate before any other obligation, claim, lien, judgment, estate or costs of the sale and of the writ upon which the sale is made except the state realty transfer tax, and the sheriff, or other officer, conducting said sale, shall pay the tax herein imposed out of the first moneys paid to him in connection therewith. If the proceeds of the sale are insufficient to pay the entire tax herein imposed, the purchaser shall be liable for the remaining tax.

(Ord. 173, 2/2/1987, §12)

**§24-213. Duties of Recorder of Deeds.**

1. As provided in 16 P.S. §11011-6, as amended by Act of July 7, 1983, (P.L. 40, No. 21), the Recorder of Deeds shall be the collection agent for the local realty transfer tax, including any amount payable to Borough based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania Realty Transfer Tax, without compensation from the Borough.
2. In order to ascertain the amount of the taxes due when the property is located in more than one political subdivision, the recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.
3. On or before the tenth of each month, the recorder shall pay over to the Borough all local realty transfer taxes collected, less 2% for use of the county, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania Realty Transfer Tax. The 2% commission shall be paid to the county.
4. Upon a redetermination of the amount of Realty Transfer Tax due by the Commonwealth of Pennsylvania, the recorder shall rerecord the deed or record the additional realty transfer tax form only when both the State and local amounts and a rerecording or recording fee has been tendered.

*(Ord. 173, 2/2/1987, §13)*

**§24-214. Statement of Value.**

Every document lodged with or presented to the recorder of deeds for recording, shall set forth therein and as a part of such document the true, full and complete value thereof, or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. The provisions of this Section shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part.

*(Ord. 173, 2/2/1987, §14)*

**§24-215. Civil Penalties.**

1. If any part of any underpayment of taxes imposed by this Part is due to fraud, there shall be added to the tax an amount equal to 50% of the underpayment.
2. In the case of failure to record a declaration required under this Part on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax 5% of the amount of such tax if the failure is for not more than 1 month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceeding 50% in the aggregate.

(Ord. 173, 2/2/1987, §15)

**§24-216. Lien.**

The tax imposed by this Part shall become a lien upon the lands, tenements or hereditaments, or any interest therein, lying, being situated, wholly or in part within the boundaries of the Borough, which lands, tenements, hereditaments or interest therein, are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed and levied by this Part, said lien to begin at the time when the tax under this Part is due and payable, and continue until discharged by payment, or in accordance with the law, and the solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Bucks County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. §7101 *et seq.*, its supplements and amendments.

(Ord. 173, 2/2/1987, §16)

**§24-217. Enforcement.**

All taxes imposed by this Part together with interest and penalties prescribed herein, shall be recoverable as other debts of like character are recovered.

(Ord. 173, 2/2/1987, §17)

**§24-218. Regulations.**

The Recorder of Deeds of Bucks County is charged with enforcement and collection of tax and is empowered to promulgate and enforce reasonable regulations for enforcement and collection of the tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S. §8101-C *et seq.* are incorporated into and made a part of this Part.

(Ord. 173, 2/2/1987, §18)



**PART 3**

**AMUSEMENT TAX**

**§24-301. Amusement Tax.**

The Borough of Hulmeville does hereby establish a tax on certain entertainment and amusement activities operated within the Borough. with said ordinance being known as the "Entertainment and Amusement Tax Ordinance."

(Ord. 200, 1/9/1995, §1)

**§24-302. Definitions.**

The following words and phrases when used in this Part shall have the meaning ascribed to them in this Section, except where the context clearly indicates a different meaning:

**AMUSEMENT** - all manner and form of entertainment, including among others, theatrical or operatic performances, concerts, vaudevilles, circus, carnival and side shows, forms of entertainment at the fair grounds and amusement parks, athletic contests, including wrestling matches, boxing and sparring, swimming, archery, shooting, riding, dancing, rowing, bowling, billiards, pool, tennis, baseball, canoeing, and all other forms of diversions, sport recreation or, pastime, shows, exhibitions, contests, displays, and games and all other methods of obtaining admission charges, donations, contributions, or monetary charges of any character, from the general public, or a limited or selected number thereof, directly or indirectly, in return for other than tangible property, or specific personal or professional services.

**AMUSEMENT TAX COLLECTOR** - the person as designated by the Hulmeville Borough council.

**ASSOCIATION** - any partnership, limited partnership, or other form of unincorporated enterprises, owned by two or more persons.

**BOROUGH** - the Borough of Hulmeville, County of Bucks and Commonwealth of Pennsylvania.

**CHARITABLE SOCIETIES or ORGANIZATIONS** - any group of people who are organized together for any non-profit making venture, the funds or use thereof which inure to the benefit of a substantial number of the citizens of the community, examples of such groups would be public recreational associations, parent teacher associations, etc.

**COUNCIL** - the Council of the Borough of Hulmeville.

**ESTABLISHED PRICE** - regular monetary charges of any character whatever, including donations, contributions, and dues or membership fees (periodical or otherwise), fixed and exacted, or in any manner received by producers, is herein defined, from the general public, or a limited or selected number thereof, directly or indirectly, for the privilege to attend, to engage in any entertainment or amusement, provided that when such entertainment or amusement is conducted at any place where the charge for the admission is wholly, or in part, included in the price paid for refreshment, service or merchandise, the amounts paid for admission to such amusement shall be deemed to be 50% of the amount paid for refreshment, service and merchandise.

**ITINERANT AMUSEMENT** - an amusement which moves from place to place, either within the Borough or partially outside the Borough.

**PERMANENT AMUSEMENT** - an amusement conducted at one location for a period in excess of 1 month.

**PERSON** - every natural person, copartnership, association or corporation. Whenever used in any clause prescribing and imposing a penalty, or both, the term "person" as applied to copartnerships or associations, shall mean the partners, or members thereof, and as applied to corporations, the officers thereof.

**PLACE OF AMUSEMENT**- any place, indoors or outdoors within the Borough where the general public, or a limited or selected number thereof, may, upon payment of an established price, attend or engage in any amusement as herein defined, including, among others, opera houses, theaters, amusement parks, stadiums, arenas, baseball parks, skating rinks, circus or carnival tents or grounds, fairgrounds, social, sporting, athletic, riding, gun and country stubs, riding academies, golf courses, golf driving ranges, miniature golf courses, bathing and swimming places, dance halls, tennis courts, archery, rifle or shotgun ranges, bowling alleys, pool and billiard parlors, roof gardens, cabarets, night clubs and other restaurants where amusement or entertainment as provided, and other like places.

**PRODUCER** - a person, as herein recalled, conducting any place of amusement, as herein defined, where the general public, or a limited or selected number thereof, may, upon the payment of an established price, attend or engage in any amusement.

**SECRETARY** - the Secretary of the Council of the Borough of Hulmeville, County of Bucks and Commonwealth of Pennsylvania.

**TEMPORARY AMUSEMENT** - an amusement, other than any itinerant amusement, which is conducted for a period of less than 1 month during any calendar year.

The singular shall include the plural, and the masculine shall include the feminine and neuter.

(Ord. 200, 1/9/1995, §2)

**§24-303. Method of Registration.**

1. No amusement shall be conducted within the Borough unless and until it has been registered, a registration certificate has been issued for it, and such certificate remains in effect and unrevoked.
2. Registrations shall be made on a form prescribed, prepared and furnished by the Amusement Tax Collector, and shall set forth the name under which the amusement will be conducted, whether it will be a permanent, temporary or itinerant amusement, its location or itinerary, the established price which will be charged, and such other pertinent information as the Amusement Tax Collector may require. If the producer has or intends to have more than one place of amusement within the Borough, he will register each one and shall state the location of each, and, in the case of itinerant amusements, the date and length of time such amusement is to be conducted. If the producer is an association or corporation, it shall state the names and addresses of the principal officers thereof and any other information prescribed by the Amusement Tax Collector for purposes of identification. The registration shall be signed and verified by oath or affirmation by the producer, if a natural person, and in the case of an association, by a member or partner thereof, and in the case of a corporation by an executive officer thereof or some person specifically authorized by the corporation to sign the registration, to which shall be attached written evidence of his authority.
3. Upon the filing of a completed registration form, the Amusement Tax Collector shall issue to the producer an annual or temporary registration certificate. A producer of permanent or temporary amusement shall be issued a separate certificate for each of his places of amusement within the Borough. A certificate issued to the producer of an itinerant amusement shall set forth the itinerary of the producer. A registration certificate shall be valid only for the person in whose name it is issued and for the conduct of an amusement at the place or places designated therein it shall not be assignable. It shall at all times be conspicuously displayed at the place or places for which issued. All registration certificates for permanent amusements shall expire on the 10th day of February next succeeding the date upon which they become effective. Registration certificates for temporary or itinerant amusements shall expire at the time specified therein. The producer of an itinerant amusement shall notify the Amusement Tax Collector promptly of any change in the originally contemplated itinerary, either as to the date or the time of the conduct of the amusement at each place. Whenever any registration certificate issued under the provisions of this ordinance is defaced, lost or destroyed, the Amusement Tax Collector may issue a duplicate certificate to the holder thereof.
4. Each permanent place of amusement shall be registered annually during the month preceding the 10th day of February and the registration certificate issued thereon shall become effective on the 10th day of February.

TAXATION, SPECIAL

(Ord. 200, 1/9/1995, §3)

**§24-304. Amount of Tax.**

1. A tax to provide revenue for general Borough purposes is hereby levied, assessed and Imposed upon the admission fee or privileges to attend or engage in any amusement with the exception of admissions to ski facilities, golf courses and bowling alleys and bowling lanes, within the Borough, at the rate of 1cent for each 10 cents of the established price charged the general public or a limited or selected group thereof by any producer for such privilege, which shall be paid by the person acquiring such privilege.
2. A tax is hereby levied, assessed and imposed on admissions to ski facilities, golf courses and bowling alleys and bowling lanes at the rate of 1 cent for each 10 cents using the following taxbases:
  - A. **Ski Facilities.** The tax base upon which the tax shall be levied shall be 40% of the cost of the lift ticket. The lift ticket shall include all costs of admission to the ski facility.
  - B. **Golf Courses.** The tax base upon which the tax shall be levied shall be 40% of the green fees. The green fee shall include all costs of admissions to the golf course.
  - C. **Bowling Alleys.** The tax base upon which the tax shall be levied shall be 40% of the charge imposed upon a patron for the sale on admission to or the privilege of admission to the bowing alley or bowling line to engage in one or more games of bowling.
3. In the case of persons (except bona fide employees of a producer, or municipal or state officers on official business) admitted free or at reduced rates to any place of amusement at a time when and under the circumstances where an established price is charged to other persons, the tax, imposed by this Part, shall be computed on the established price charged to such other persons of the same class for the same or similar accommodations to be paid by the persons so admitted or on the tax base established in subsections (2)(A), (B) and (C) above for admissions to ski facilities, golf courses, and bowling alleys.
4. In the case of persons having the permanent use of boxes or seats in any place of amusement or a lease for the use of such box or seat in such place of amusement, the tax herein shall be for each performance o! exhibition at which the box or seat is used or reserved by or for the lessee or holder, such tax to be paid by the lessee or holder and shall be in accordance with all provisions of §24-403(5). In the case of amusements, the established price for which is subject to the federal admissions tax imposed by §4231 of the Internal Revenue Code of 1954, as amended, if the Federal tax on the established price of any given admission is equal to or greater than 50%

of the amusement tax due to the Borough on the established price under subsection(3) of this Section, a credit of 30% of the Borough tax shall be allowed .

(Ord. 200, 1/9/1995, §4)

**§24-305. Collection of Tax.**

1. Producers shall collect the tax imposed by this Part and shall be liable to the Borough as agents thereof for the payment of the same to the Amusement Tax Collector, is hereinafter provided in this Part.
2. Where temporary or itinerant forms of amusement are conducted by persons who are not the owners, lessees, or custodians of the place where the amusements are to be conducted, or where a temporary or itinerant form of amusement is permitted, after the effective date of this Part, by the owned, lessee or a custodian of any place, to be conducted without it being registered with the Borough as required by this Part, the collection of the tax imposed by this Part shall be the responsibility of the owner, lessee or custodian of such places where itinerant forms of amusement are held or conducted and shall be collected and paid by him unless collected and paid by the producer conducting the amusement.
3. Where producers may begin to conduct permanent amusements after the effective date of this Part and they are not the owners of the places where the permanent amusements are to be conducted or where the owner of any place permits a producer to begin to conduct a permanent amusement at that place after the effective date of this Part without it being registered with the Borough as required by this Part, the collection of the tax imposed by this Part shall be the responsibility of the owner of such place where any such permanent amusement is to be conducted and shall be collected and paid by him unless collected and paid by the produce! conducting the permanent amusement.

(Ord. 200, 1/9/1995, §5)

**§26-306. Payment Procedure.**

In order that the amount of tax collected and payable by producers to the Borough may be ascertained, every producer shall submit to the Amusement Tax Collector and the Secretary at the times set forth below a report on a form prescribed, prepared and furnished by the Amusement Tax Collector. The report shall contain such pertinent information as the Amusement Tax Collector shall prescribe and shall be verified by oath or affirmation.

- A. Every producer of a permanent amusement shall submit on or before the 10th of each month a report concerning the tax collected by him during the immediately preceding calendar month.

## TAXATION, SPECIAL

- B. Every producer of a temporary or itinerant amusement shall submit within 48 hours a report concerning the tax collected by him on each day during which the amusement continues. If the persons or the properties involved in the amusement are intended to leave the Borough before the expiration of 48 hours, the report shall be submitted before either the persons or the properties leave the Borough.
- C. Before allowance shall be made by the Borough for, any credit claimed under §24-303(4) of this Part, the producer shall submit to the Amusement Tax Collector a copy of his Federal admissions tax return for the period for which the credit is claimed.
- D. Every producer of a permanent amusement shall submit a certificate from an accountant or auditor which verifies the sales figures and taxes paid for each calendar year. Said certificate shall be submitted by January 30 of the following year.

*(Ord. 200, 1/9/1995, §6)*

### **§24-307. Time of Payment.**

1. Taxes which have been or should have been collected by a producer, during any given time period shall be due and payable to the Borough on the date on which a report covering that period is required by this Part to be filed.
2. If any tax is paid before the due date, a credit of 2% of the amount of the tax shall be allowed.
3. If the tax on a permanent amusement is not paid on or before the 13th day after the due date, or if the tax on temporary or itinerant amusement is not paid on or before the due date, a penalty of \$5 or 10% of the unpaid tax, whichever is greater, shall be added to the tax.
4. In addition to the penalties provided in subsection (3), above, unpaid taxes shall bear interest at the rate of 1/2% per month or fractional part of a month from 30 days after the date they are due and payable until paid.

*(Ord. 200, 1/9/1995, §7)*

### **§24-308. Power and Enforcement.**

The Amusement Tax Collector and the Secretary, or either of them, for the purpose of enforcing this Part, are hereby authorized and empowered to examine the books, papers, tickets, ticket stubs and all other pertinent records of any producer, or any other person who may be liable for the tax herein imposed.

(Ord. 200, 1/9/1995, §8)

**§24-309. Estimate of Tax.**

If any producer shall neglect or refuse to make any report and payment of tax required by this Part, or if as a result of an investigation by the Amusement Tax Collector and/or the Secretary, a report is found to be incorrect, the Amusement Tax Collector shall estimate the tax due by such producer, and determine the amount due him for taxes, penalties and interest thereon.

(Ord. 200, 1/9/1995, §9)

**§24-310. Remedies for Noncompliance.**

If any producer shall neglect or refuse to make any report or payment of tax required by this Part or if the Amusement Tax Collector and/or Secretary has reason to believe that any report and payment are incorrect, the Amusement Tax Collector and/or Secretary shall have the following remedies in addition to any other, remedies provided by this Part or any other statute or ordinance. In any case the registration certificate may be declared revoked and the conduct of the amusement may be ordered to be stopped. In the case of an itinerant amusement the removal from the Borough of the properties used in the conduct of the Amusement may be prohibited.

(Ord. 200, 1/9/1995, §10)

**§24-311. Disposition of Receipts.**

All taxes, interest and penalties received, collected or recovered under the provisions of this Part, shall be paid into the Treasury of the Borough for the use and benefit of the Borough.

(Ord. 200, 1/9/1995, §11)

**§24-312. Rules and Regulations Promulgation.**

The Amusement Tax Collector is authorized and empowered to prescribe, adopt and promulgate rules and regulations relating to any matter or, thing pertaining to the administration and enforcement of this Part and the collection of the tax hereby imposed subject to the approval of the Council.

(Ord. 200, 1/9/1995, §12)

**§24-313. Exemptions.**

## TAXATION, SPECIAL

1. The tax imposed by this Part shall not apply to, or be imposed upon, the privilege to attend any amusement the proceeds of which, after payment of reasonable expenses, inure:
  - (1) Exclusively to the benefit of religious, educational, charitable institutions, societies or organizations, provided, that no part of the net earnings of the institution, societies, or organizations inure to the benefit of any private shareholder or person.
  - (2) Exclusively to the benefit of organizations of persons in military or naval forces of the United States, or, of national guard organizations, reserve officers associations, or posts or organizations of war veterans, or auxiliary units of societies of such posts or organizations, if such posts, organizations, units or societies are organized in the Commonwealth of Pennsylvania, and if no part of their net earnings inure to the benefit of any private shareholder or person.
  - (3) Exclusively to the benefit of organizations or associations created and maintained for the purpose of benefitting employees of any political subdivision of the Commonwealth of Pennsylvania or their dependents or, heirs or, for the purpose of benefitting the members, or the dependents of, or the heirs of members of police, or paid on volunteer fire departments of any political subdivision of the Commonwealth of Pennsylvania.
  - (4) The Entertainment Tax shall not grant the authority to levy, assess or collect an amusement or admissions tax on membership, membership dues, fees or assessments, donations, contributions or monetary charges or any character whatsoever paid by the general public, or a limited number thereof, for such persons to enter into any place, indoors or outdoors, to engage in any activities, the predominant purpose or nature of which is exercise, fitness, health maintenance, improvement or rehabilitation, health or nutrition education, or weight control.
2. In no event shall any exemption be allowed under this Section unless the producer thereof shall comply with the provisions of this Part, and the rules and regulations of the Borough with respect to the application for, and approval of, exemptions.
3. With respect to amusements, the net profits of which inure to the benefit of persons or organizations described in subsection (1) above, but part of the gross intake of which is paid to persons engaged in the business of operating amusements for profit, the tax imposed by this Part shall apply only to that portion of the gross intake which is paid to such persons engaged in business for profit.

*(Ord. 200, 1/9/1995, §13)*

### **§24-314. Penalties.**

Any person, copartnership, association or corporation who shall fail, neglect or refuse to comply with any of the terms or provisions of this Part, or of any regulation or requirement pursuant thereto and authorized thereby, shall, in addition to other penalties provided by law, upon conviction thereof, be sentenced to pay a fine not to exceed \$600 plus costs of prosecution and, in default of payment of said fines and costs to a term of imprisonment not to exceed 30 days. Such fines imposed by this Section shall be in addition to any other penalty imposed by any other Section of this Part; provided, however, that if any producer of any amusement within the provisions of this Part shall offer evidence or testimony or submit to examination in any proceeding instituted by the Borough for the recovery of any taxes or interest due or alleged to be due to the Borough under this Part, due process, civil or criminal, for the recovery of any fines or penalties imposed by this Part, may thereafter issue against the person so testifying or offering such evidence or testimony on account of any violation of the provisions of this Part which such evidence or testimony may disclose.

*(Ord. 200, 1/9/1995, §14; as amended by Ord. 223, 1/7/2002)*



**Part 4**

**Real Estate Tax Certifications**

**§24-401. Real Estate Tax Certifications.**

The Borough Council of the Borough of Hulmeville appoints the locally-elected Tax Collector, his/her predecessor or successor as the agent authorized to provide and issue real estate tax certifications upon request by the real estate property owner or their authorized to provide and issue real estate tax certification upon request by the real estate property owner or their authorized agent and hereby authorize said Tax Collector to assess, collect and retain, as compensation for providing said tax certification service, a fee of \$10 per taxing year certified; further, a fee is hereby established, to be collected and retained by the above designated person, for the issuance of a duplicate tax bill or facsimile thereof, said fee shall be \$5 for each document issued.

*(Ord. 208,11/4/1996)*

